

State of New Mexico
Taxation and Revenue Department
GAMING OPERATOR TAX RETURN

WHEN TO FILE: The gaming operator tax is due on or before the 15th day of the month following the month in which the taxable event occurred.

Detach the bottom portion and submit with check made payable to: New Mexico Taxation and Revenue Department. Mail to: **P.O. Box 25123, Santa Fe, NM 87504-5123**. See the instructions for this form. If you have any questions about filing this form, please call (505) 827-0792.

Report Month: _____
(mm/ccyy)

- ☐ Fraternal Organization - (Nonprofit Gaming Licensee)
☐ Racetrack Gaming Operator Licensee
☐ Original Return
☐ Amended Return

NAME:
STREET/BOX:
CITY, STATE, ZIP:

1. Net Take
2. Tax Due
3. Penalty
4. Interest
5. Total Due
6. Total Paid

1.		
2.		
3.		
4.		
5.		
6.		

SSN or FEIN:

CRS:

PLEASE CUT AND INCLUDE THE BOTTOM PORTION WITH YOUR PAYMENT

RETAIN THE UPPER PORTION FOR YOUR RECORDS

Gaming Operator Tax

Report Month: _____
(mm/ccyy)

- ☐ Fraternal Organization - (Nonprofit Gaming Licensee)
☐ Racetrack Gaming Operator Licensee
☐ Original Return
☐ Amended Return

NAME:
STREET/BOX:
CITY, STATE, ZIP:

1. Net Take
2. Tax Due
3. Penalty
4. Interest
5. Total Due
6. Total Paid

1.		
2.		
3.		
4.		
5.		
6.		

SSN or FEIN:

CRS:

GMO

Signature _____ Date _____ Phone _____ E-mail address: _____

State of New Mexico
Taxation and Revenue Department
GAMING OPERATOR TAX RETURN

INSTRUCTIONS FOR COMPLETING THIS FORM:

LINE INSTRUCTIONS: If your Federal Employer ID (FEIN) or Social Security Number (SSN) and CRS ID are not preprinted, please enter them for identification purposes. Use the checkboxes to indicate whether the report is original or amended. If any information is incorrect on the form, please make changes directly on the form.

1. Net Take: Enter the net take of gaming revenue.
2. Tax Due: **Non-profit fraternal organization:** Calculate at 10% of line 1.
Racetrack gaming operator:
For reporting months after July 1, 2005, calculate the tax due at 26% of line 1.
For reporting months before July 1, 2005, calculate the tax due at 25% of line 1.
3. Penalty: 2% of line 2 per month or partial month up to 20% of tax due or \$5.00, whichever is greater.
4. Interest: Line 2 multiplied by the daily interest rate times the number of days the report is late. Interest can change on a quarterly basis. The effective annual and daily interest rates are posted on the Department's web page at www.tax.newmexico.gov or can be obtained by contacting the Department.
5. Total Due: Enter the total of lines 2, 3 and 4.
6. Total Paid: Enter the total amount of remittance included with this return.

Upon completion of the form, sign, date and enter your phone number and E-mail address on the return.

www.tax.newmexico.gov